

# 2001 MICHIGAN Individual Income Tax Easy Return

2001  
MI-1040EZ

Issued under P.A. 281 of 1967, as amended. Filing is mandatory.

**IMPORTANT:** This form is for people whose filing status is "single" or "married filing jointly," who were Michigan residents for all of 2001, who have no dependents, are not claiming any credits, and are filing a U.S. 1040EZ. (See instructions on page 6.)

**This return is due April 15, 2002. Type or print clearly in blue or black ink.**

PLACE LABEL HERE	1. Filer's First Name and Middle Initial	Last Name	2. Filer's Social Security Number
	If a Joint Return, Spouse's First Name and Middle Initial	Last Name	3. Spouse's Social Security Number
	Home Address (No., Street, P.O. Box or Rural Route)		Office Use
	City or Town	State	ZIP Code

Check this box if someone else prepares your return and you DO NOT need a book mailed to you next year (see page 5). ☐

## 5. STATE CAMPAIGN FUND

Check this box if you (or your spouse, if filing a joint return) want \$3 of your taxes to go to this fund. This will not increase your tax or reduce your refund.

5. a. You YES ☐ NO ☐  
b. Spouse ☐ ☐

If single and AGI (U.S. 1040EZ, line 4) is less than \$1,500 or married filing jointly and AGI is less than \$3,000, see instructions for line 6.

6. EXEMPTIONS: If you or your spouse can be claimed as a dependent by your parents or someone else check this box. 6. a. You ☐  
b. Spouse ☐

STAPLE STATE COPY OF W-2 FORM(S) HERE

7. Adjusted gross income, from U.S. 1040EZ, line 4.....	7.		.00
8. Exemption allowance. (see instructions for line 6) .....	8.		.00
9. Taxable income. Subtract line 8 from line 7 .....	9.		.00
10. Multiply line 9 by 4.2% (.042) .....	10.		.00
		AMOUNT	CREDIT
11. Income tax paid to Michigan cities (see instructions for line 11) ....	11a.		.00
12. Your tax. Subtract line 11b from line 10 .....	12.		.00
13. Use Tax. a. <input type="checkbox"/> No use tax due b. <input type="checkbox"/> Amount from Worksheet 3, line 3, on page 8....	13.		.00
14. Add lines 12 and 13.....	14.		.00
15. Michigan Tax Withheld. Attach state copy of W-2 .....	15.		.00
16. If line 15 is less than line 14, subtract line 15 from line 14 and enter amount due on line 16.....	For Office Use Only	PAY 16.	.00
17. If line 15 is more than line 14, subtract line 14 from line 15 and enter amount overpaid on line 17.....	REFUND 17.		.00



Deposit your refund directly into your bank account! See page 7 and complete a, b and c.

a. Routing Number ▶


c. Account number ▶

b. Account Type: ▶ (1) ☐ Checking  
(2) ☐ Savings

## Deceased Taxpayers

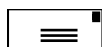
If filer is deceased, enter date of death. ▶

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

If spouse is deceased, enter date of death. ▶

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

I declare under penalty of perjury that the information in this return and attachments is true and complete to the best of my knowledge.		I declare under penalty of perjury that this return is based on all information of which I have any knowledge.	
I authorize Treasury to discuss my return with my preparer. <input type="checkbox"/> Yes <input type="checkbox"/> No		Preparer's Name, Address, PTIN and/or FEIN	
Filer's Signature	Date		
Spouse's Signature	Date		



Mail REFUND, CREDIT or ZERO returns to... Michigan Department of Treasury, Lansing, MI 48956

Mail TAX DUE returns with your check to..... Michigan Department of Treasury, Lansing, MI 48929

Make checks payable to "State of Michigan." Print your Social Security number and the words "2001 income tax" on the front of your check.

Do not staple your check to the return.

# MICHIGAN 1040EZ

## 2001

# Individual Income Tax Easy Return



### *What's Inside*

(See page 3 for full Index.)

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**Filing Deadline**  
**April 15, 2002**

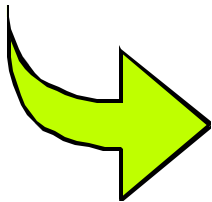
**Do You Owe Use Tax?**  
**See page 8.**

**Visit Our Web Site at**  
**[www.treasury.state.mi.us](http://www.treasury.state.mi.us)**



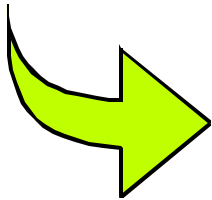
# *Choose e-file.*

## *Here's Why . . .*



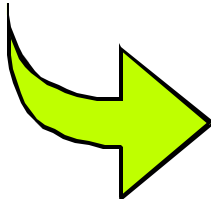
### ***It's Fast***

Choose e-file and receive your Michigan refund in 7 days.



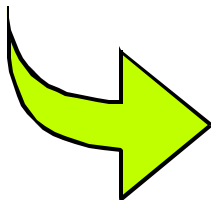
### ***It's Easy***

Simply ask your tax preparer to e-file both your Michigan and Federal returns. Visit our Web site to find an authorized e-file provider near you!



### ***It's Convenient***

You can e-file 24 hours a day, 7 days a week via the Internet, using a personal computer. For more information and a list of resources offering this service, visit our Web site.



### ***It's Free***

You may be eligible to e-file for free. Visit our Web site for information on this free service.

## ***Remember to Use Direct Deposit***

Your refund is deposited safely into your bank account and is immediately available. Direct Deposit goes to the bank so you don't have to! See page 7.

## ***Visit Our Web Site: [www.efile.state.mi.us](http://www.efile.state.mi.us)***

E-file your 2001 Michigan income tax return beginning January 11, 2002 through October 15, 2002. See our Web site for more information.

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## Michigan Tele-Help System

### 1-800-827-4000



**Tele-Help** is an automated system of informative recordings about income tax and property tax credit topics. Call 1-800-827-4000 anytime and listen for the Tele-Help instructions. This number operates 24 hours every day.

#### **Tele-Help code numbers and topics**

151	Deceased taxpayers
192	Direct deposit
171	Electronic filing
181	Home electronic filing
131	Refund offsets
121	Requesting a copy of your return
151	Requirements for dependents, minors and students
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141	Who must file an income tax return and how to file

## Treasury Offices

Forms are available at all Treasury offices listed below. (Treasury office staff do not prepare tax returns.)

### **Main Office**

**LANSING**, 48922  
Treasury Building  
430 W. Allegan St.  
1-800-827-4000 (refunds)  
1-800-487-7000 (information)

Deaf, hearing or speech impaired persons may call 517-373-9419 (TTY)

### **Other Offices**

Detroit Office will be moving. We anticipate this move to be effective in May 2002. After April 2002, please call 1-800-487-7000 to verify the location prior to visiting the office.

*Effective January - April 2002*

**DETROIT**, 48226  
State of Michigan Plaza Building  
1200 6th St., 2nd Floor, N. Tower

*Effective May 2002*

**DETROIT**, 48202-6060  
Cadillac Place, Suite 2-200  
3060 W. Grand Blvd.

**ESCANABA**, 49829  
State Office Building, Room 7  
305 Ludington St.  
(open 8 - 12 only)

**FLINT**, 48502  
State Office Building, 7th Floor  
125 E. Union St.

**GRAND RAPIDS**, 49503  
State Office Building, 3rd Floor  
350 Ottawa St., NW

**MARQUETTE**, 49855  
1055 W. Baraga  
(open for forms only)

**SAGINAW**, 48607  
State Office Building, 1st Floor  
411-I E. Genesee St.  
(open for forms only)

**STERLING HEIGHTS**, 48314  
41300 Dequindre, Suite 200

**TRAVERSE CITY**, 49684  
701 S. Elmwood Ave., Box 14  
(open 8 - 12 only)

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## Helpful Information

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### To Speak With a Department Representative Call 1-800-487-7000

Call this number to speak with a department representative. Staff is available from 8 a.m. to 5 p.m., Monday-Friday. During tax processing season (February-April), staff is available from 7 a.m. to 7 p.m., Monday-Friday. Staff will be available for extended hours during April. Individuals answering these toll-free lines will answer specific questions on the preparation of the income tax forms and credit forms. Have a copy of your return available when you call; you may need to refer to it. **Refund status information is not available at this number.**

Deaf, hearing or speech impaired persons using a Text Telephone for the Deaf (TTY) should call 517-373-9419 for assistance. This number is reserved for persons using a TTY. Other persons calling this number will be directed to call the toll-free phone number.

If you need help completing your return, contact your community service agency to find out if there is a volunteer tax assistance program available. You may also want to contact your local library to see if it has a copy of the tax preparation video that was distributed to libraries throughout the state.

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### To Check on Your 2001 Refund Call 1-800-827-4000

Allow at least eight weeks for the processing of your 2001 refund before calling the Computerized Return Information System (CRIS). You must have the primary filer's Social Security number and adjusted gross income or household income to get refund information. This number may be called 24 hours a day. CRIS will allow you to check on your refund once every seven days. If your return is selected for review, CRIS will tell you to allow an additional eight weeks for the processing of your refund.

Returns for years prior to 2001 are processed after the 2001 returns are completed.

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### Where to Get Forms

- **Internet:** Forms are available on our Web site at: [www.treasury.state.mi.us](http://www.treasury.state.mi.us)
- **Fax:** Dial **517-241-8730** from a fax phone to have 2001 Michigan tax forms sent to your fax machine 24 hours a day.
- **Phone:** Call **1-800-FORM-2-ME (367-6263)**. This toll-free line is available 24 hours a day. Tell our computerized forms message system what you need and we will mail your forms.
- **Public Offices:** Forms are available at all Treasury offices listed on page 3. Commonly used forms are also

available at most Michigan Secretary of State offices, post offices, and libraries.

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### A Note About Debts

Michigan law requires that any money owed to the state and other agencies be deducted from your refund or credit before it is issued. This includes money owed for past due taxes, school loans, child support due the Friend of the Court, an IRS levy, money due a state agency, a court-ordered garnishment or other court orders.

Taxpayers who are married filing jointly, may receive a computer-generated *Income Allocation to Non-Obligated Spouse* (Form 743, formerly C-4297) after their return is filed. Completing and filing this form may limit the portion of the refund that can be applied to a liability. If Treasury applies all or part of your refund to any of these debts, you will receive a letter of explanation.

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### When You Have Finished

#### Sign your return

Make sure that your name(s), Social Security number(s) and address are on the form.

Your tax preparer (if you used one) must include the name and address of the firm he or she represents and preparer identification number or Federal Employer Identification Number (FEIN).

Check the box to indicate if Treasury may discuss your claim with your tax preparer.

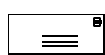
To have your refund directly deposited into your account at a financial institution, complete the Direct Deposit information on the return (see page 7).

Keep a copy of this form and all supporting documents for six years.

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### Where to Mail Your Return

#### Mail your refund, credit or zero due return to:



Michigan Department of Treasury  
Lansing, MI 48956

To receive your 2001 refund faster, mail your 2001 return in a separate envelope. If you mail your 2001 return in the same envelope with a return for years prior to 2001, your 2001 refund will be delayed.

#### If you owe tax, mail your return to:



Michigan Department of Treasury  
Lansing, MI 48929

Make checks payable to "State of Michigan" and print your Social Security number and the words "2001 income tax" on the front of your check. Do not staple your check to the return.

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# Important Information for All Income Tax Filers

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*This booklet is only intended as a guide to help you complete your return; it does not take the place of the law.*

*The index for this booklet is on page 3.*



For a fast refund, file electronically. See your tax preparer or visit our Web site at [www.efile.state.mi.us](http://www.efile.state.mi.us).

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## Now Even Easier to Use Direct Deposit

Direct Deposit your Michigan income tax refund by completing the account information on page 1 of the MI-1040EZ. Your refund is deposited safely into your bank account and is immediately available. Direct Deposit goes to the bank so you don't have to! See page 7.

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## Adjusted Gross Income (AGI)

Always complete your federal tax return before your Michigan return. Throughout this book, we refer to adjusted gross income as AGI. Copy your AGI directly from your U.S. 1040EZ, line 4.

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## Penalty and Interest Added for Filing or Paying Late

If you file or pay late, Treasury will add a penalty of 5 percent of the tax due every month until you file and pay. Maximum late penalty is 50 percent of the balance of tax due. Minimum late penalty is \$10 for the first month. If you pay late, you must add penalty and interest to the amount due. The interest rate through June 30, 2002 is 8.0 percent. For interest rates after June 30, 2002, call 1-800-487-7000.

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## Deceased Taxpayers

The surviving spouse of a taxpayer who died in 2001 (or 2002 before filing a 2001 return) may file a joint

return for 2001. Write your name and the deceased's name and both Social Security numbers on the MI-1040EZ. Write "deceased" or "DECD" after the deceased's name. You must report the deceased's income. A full-year exemption is allowed for a deceased taxpayer on the MI-1040EZ. Sign the return. In the deceased's signature block, write "Filing as surviving spouse." Enter the date of death in the "Deceased Taxpayers" box above the signature block.

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## Rounding Dollar Amounts

Round down all amounts less than 50 cents. Round up all amounts of 50 through 99 cents. Do **not** enter cents.

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## Amended Returns

If you made a mistake on your return, correct it by filing an Amended Michigan Individual Income Tax Return (MI-1040X). If your amended return computes to a refund, you must file it within four years of the due date of your original return.

If a change on your federal return affects Michigan taxable income, you must file an MI-1040X with the Michigan Department of Treasury within 120 days of the change. Include payment of any tax and interest due. If you have overpaid, use this form to request a refund.

You can amend a homestead property tax credit or farmland preservation credit claim by filing a revised claim form clearly marked "amended." Attach a completed MI-1040X to the front of the amended credit form.

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## Who Must File a Return

File a return if you owe tax, are due a refund or your AGI exceeds your exemption allowance. You should also file a Michigan return if you file a federal return, even if you do

not owe Michigan tax. This will eliminate unnecessary correspondence from Treasury.

If your parents (or someone else) can claim you as a dependent on their return and your AGI is \$1,500 or less if single or married filing separately, or \$3,000 or less if married filing jointly, you do not need to file a return unless you are claiming a refund of withholding. If single or married filing separately, and your AGI is over \$1,500; or if married filing jointly, and your AGI is over \$3,000, you must file a return. See instructions on page 6 for line 6.

**Important:** If your adjusted gross income (line 7) is less than your personal exemption allowance (line 8) and Michigan income tax was withheld from your earnings, you must file a return to claim a refund of the tax withheld.

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## Who Must File a Joint Return

File a joint Michigan return if you filed a joint federal return. You may file a joint return only with your spouse.

**Note:** You may file as "single" only if you are widowed, not married, are divorced or are separated under court order.

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## Who Can File an EZ Return

You can file an EZ form if ALL of the following are true:

- You filed a U.S. 1040EZ.
- Your filing status is single or married filing jointly. **Single:** Your status is single if you are widowed, not married, or if you are divorced or separated under court order. **Married filing jointly:** You may use this filing status if you were married as of December 31, 2001, or your spouse

died in 2001 and you did not remarry in 2001, or your spouse died in 2002 before filing a 2001 return.

- You do not have any dependents.
- You were a Michigan resident for all of 2001.
- You do not have any income from military pay, pensions, other states' obligations or U.S. obligations.
- You are not age 65 or older, deaf, blind, hemiplegic, paraplegic, quadriplegic or totally and permanently disabled.
- You did not make any estimated tax payments.

- You are not eligible for any of the tax credits listed below.

Before you choose the EZ form, be sure you are not able to claim a credit for any of the following:

- Qualified adoption expenses
- Property taxes and/or rent paid
- Farmland preservation
- College tuition and fees
- Public contributions
- Community foundations
- Homeless shelter/food bank
- Historic preservation tax credit
- Income tax paid to government units outside Michigan.

All these credits reduce the tax you owe. If you are eligible for any of these credits and you file an EZ form, you will pay more tax than you owe.

## When to File Your Return

Your return must be postmarked no later than April 15, 2002. Payment must be included with your return. Make your check payable to "State of Michigan" and be sure to print your Social Security number(s) and the words "2001 income tax" on the front of the check.

## Line-by-Line Instructions

Lines not listed are explained on the form.

**Lines 2 & 3:** Write your Social Security number(s) here even if you use a label.

**Line 5:** These funds are distributed among all candidates for governor who meet the campaign fund qualifications, regardless of political party. If you choose yes, it will not raise your tax or reduce your refund.

**Line 6:** If single and AGI is less than \$1,500 or married filing jointly and AGI is less than \$3,000 and Michigan tax is withheld, enter 0 on line 12 and complete lines 7, and 13 through 17. If Michigan tax is not withheld, you do not need to file this form.

If single and you checked box 6a, enter \$1,500 on line 8, otherwise enter \$2,900 on line 8. If married filing jointly and neither of you checked box 6a or b, enter \$5,800 on line 8. If one of you checked a box on line 6, enter \$4,400 on line 8. If both of you checked the boxes on line 6, enter \$3,000 on line 8. (See Worksheet 1.)

**Lines 11a and 11b:** On line 11a, enter the total amount of city income tax withheld as shown on your W-2 form plus any city income tax paid in 2001, less city income tax refund(s) received in 2001. Use Worksheet 2 to figure the city income tax credit. Enter your credit on line 11b.

**Line 13: Use Tax.** Check the box that applies to you and enter the amount on line 13. See use tax information on page 8.

**Line 15:** Enter the total Michigan tax withheld from all of your W2 forms.

**Line 16:** If line 15 is less than line 14, subtract line 15 from line 14 and enter the amount due on line 16. See page 4 for payment information. Mail your payment to the address on page 4.

**Line 17:** If line 15 is more than line 14, subtract line 14 from line 15 and enter the amount you overpaid on this line.

### WORKSHEET 1 FILERS ELIGIBLE TO BE CLAIMED AS A DEPENDENT

Is your adjusted gross income (the amount on line 7) over \$1,500 if single, or over \$3,000 if married filing jointly?

- ☐ YES. If single, check box "a" on line 6 and enter \$1,500 on line 8.
- ☐ YES. If married and both you and your spouse can be claimed as dependents, check boxes "a" and "b" on line 6 and enter \$3,000 on line 8.
- ☐ YES. If married and only one of you can be claimed as a dependent, check the box that applies on line 6, and enter \$4,400 on line 8.

- ☐ No, then was Michigan income tax withheld from your wages?
- ☐ YES. Enter "0" on lines 8 and 12, and complete line 7 and lines 13 through 17 of this form.
- ☐ NO. You do not need to file this return.

## Direct Deposit

Check with your financial institution to make sure they will accept direct deposit, and to get the correct Routing Number (RTN) and Account Number. Some financial institutions do not allow a joint refund to be deposited into an individual account. Check with your financial institution.

**a. Routing Number (RTN).** Enter the nine-digit routing number. The routing number is usually found between the symbols |: and |: on the bottom of your check (see check sample). The first two digits must be 01 through 12 or 21 through 32. If an incorrect number is entered, the direct deposit will be rejected and a check sent instead.

Richard and Cindy Jones  
123 Main Street  
Anytown, MI 49111

**1800**

SAMPLE

**ANYTOWN BANK**  
Anytown, MI 49111

Date: \_\_\_\_\_

\$ \_\_\_\_\_

\_\_\_\_\_ Dollars

Routing Number    Account Number

|: 270000065 |: 3000000915 " • 01800

*Do not include  
check number*

**b. Account Type.** Check the box for checking or savings.

**c. Account Number.** Enter your bank account number up to 17 characters (both numbers and letters). The account number is usually found immediately to the right of the routing

number on the bottom of your check (see check sample). Include hyphens but omit spaces and special symbols. Enter the number from left to right and leave unused boxes blank. Do not include the check number.

WORKSHEET 2 - CITY INCOME TAX CREDIT				
Step 1	<b>To Determine Net City Income Tax</b>			
	<b>Add:</b>			
	• City income tax withheld from wages in 2001 (as shown in box 19 on your W-2s) .....			.00
	• Amount of tax paid with a Michigan city income tax return filed in 2001 (do not include penalty and interest) .....			+ .00
	• Estimated city income tax payments paid in 2001 .....			+ .00
	Subtotal			.00
Step 2	<b>Subtract:</b>			
	• Any city income tax refunds received in 2001 .....			- .00
	<b>Total net city income tax paid. Carry to line 11a .....</b>			<b>= .00</b>
	<b>To Determine Your City Income Tax Credit</b>			
	<b>If Your Total Net City Income Tax Paid (MI-1040EZ, line 11a) is :</b>			
	\$100 or less	\$101 through \$150	\$151 or more	
Net city income tax paid.....	Net city income tax paid.....	Net city income tax paid.....	.00	
x .20	Subtract..... - \$100.00	Subtract..... - \$150.00	.00	
CREDIT. Carry to line 11b.....	.00	.00		
	Multiply..... x .10	Multiply..... x .05	.00	
	.00	.00		
	Add..... + 20.00	Add..... + 25.00	.00	
	.00	.00		
<div style="border: 1px solid black; padding: 5px; display: inline-block;">           Round all amounts to the nearest dollar.         </div>				
<b>Credit cannot be more than \$10,000.00</b>				
	<b>CREDIT. Carry to line 11b.....</b>	<b>CREDIT. Carry to line 11b.....</b>	.00	



# Use Tax

**If you have paid the tax for your out-of-state purchases, check Box “a” on your 2001 MI-1040EZ, line 13. If you are unsure, read the following.**

Every state that has a sales tax has a companion tax for purchases made outside the state. In Michigan, that tax is called the “use tax” but might be described more accurately as a remote sales tax because it is a 6 percent tax owed on sales made remotely (i.e., outside of Michigan). While many Michigan residents are not aware of the use (remote sales) tax, it has been on the books since the 1930s.

You owe this tax on purchases for “storage, use or consumption in Michigan of tangible personal property” from companies that do not collect Michigan sales or use tax. This includes mail order and Internet purchases as well as purchases while traveling in foreign countries and other states. You do not have to pay Michigan use (remote sales) tax if:

- Michigan sales or use tax was paid to the seller, or
- The seller charged another state’s sales tax (including local sales taxes) of at least 6 percent on purchases, or
- Purchases made outside Michigan in a calendar month did not exceed \$10. If total purchases for the month exceed \$10, then all purchases are subject to tax.

Use tax must be paid on the total price (including shipping and handling charges) of all taxable items purchased from out-of-state retailers who do not collect Michigan tax.

## Examples of Taxable Items

The following are examples of purchases subject to use (remote sales) tax, only if you have not already paid a tax of at least 6 percent:

- Out-of-state catalog, Internet or mail order purchases
- Purchases made outside of Michigan
- Vacation/travel purchases made in another state

Note: There is no credit given for tax paid on purchases made in a foreign country. Use tax is owed when the item is brought into Michigan.

## Businesses That Collect Use Tax

An out-of-state business that does not have a store, warehouse or employees in Michigan does not have to register and collect Michigan use tax. However, many out-of-state businesses voluntarily collect use tax for their customers. Michigan tax must be itemized separately on the out-of-state seller’s invoice.

## How To Pay Use Tax

You may pay use tax on your MI-1040EZ. Use Worksheet 3 to calculate your tax. Check the box on line 13 that applies to your situation, and enter the amount of tax due, if any, on line 13.

## Worksheet Calculation

**Line 1:** For purchases under \$1,000, if you know the amount, multiply your total purchases times 6 percent (.06) and enter the amount on Line 1.

**OR,** for purchases under \$1,000, if you have incomplete or inaccurate receipts to calculate your purchases, you may use the Use Tax Table to estimate your taxes. (See the example.)

Line 1 should contain a number unless you made no purchases under \$1,000 subject to the use tax.

### TABLE 1 - USE TAX

#### “Remote Sales”

<u>Adjusted Gross Income*</u>	<u>Tax</u>
\$0-\$10,000 .....	\$3
\$10,001-\$20,000 .....	\$8
\$20,001-\$30,000 .....	\$13
\$30,001-\$40,000 .....	\$18
\$40,001-\$50,000 .....	\$23
\$50,001-\$75,000 .....	\$31
\$75,001-\$100,000 .....	\$44
Above \$100,000 .....	Multiply AGI by 0.05% (.0005)

\* Adjusted Gross Income from MI-1040, line 10, or MI-1040EZ, line 7

**Line 2:** In all cases, if a single purchase exceeds \$1,000, you must pay 6 percent use tax on those purchases.

**Line 3:** Total Use Tax due (total of Line 1 and Line 2).

## WORKSHEET 3 - USE TAX

**Line 1:** Itemized purchases under \$1,000 x 6 percent (.06) **OR**  
Use Tax Table amount: \$\_\_\_\_\_

**Line 2:** Single purchases each over \$1,000 x 6 percent (.06): \$\_\_\_\_\_

**Line 3:**  
Total Use Tax Due: \$\_\_\_\_\_  
(Total of Line 1 and Line 2)

Enter amount from Line 3 above on your 2001 MI-1040EZ, line 13, and check **Box “b.”**

**Example:** Kurt ordered a computer from a catalog retailer in New York for \$1,437.50. Kurt also purchased items over the Internet for less than \$1,000 during the year, but lost his receipts. He is sure he did not pay Michigan sales tax. Kurt’s adjusted gross income (AGI) is \$46,500. Kurt would complete Worksheet 3 as follows:

Line 1: Kurt selects \$23 from the table based on his AGI \$23.00

Line 2: Kurt enters  
\$1,437.50 x 6 percent \$86.25

Line 3: Total use tax due \$109.25

Kurt would enter \$109 (no cents) on his 2001 MI-1040EZ, line 13, and check **Box “b.”**

For more information, see our Web site at: [www.treasury.state.mi.us/faqs/faquse.htm](http://www.treasury.state.mi.us/faqs/faquse.htm)

Please note that using the Use Tax Table to estimate your taxes does not preclude the Michigan Department of Treasury from auditing your account. If it is determined that additional tax is due, you may receive an assessment for the amount of the tax owed, plus applicable penalty and interest.

# School District Code List (See MI-1040EZ, line 4.)

Michigan public school districts are listed alphabetically with code numbers to the **left** of the names. When more than one district has the same name, the city name in parentheses helps you choose the right district.

31020 Adams Twp.  
46020 Addison  
46010 Adrian  
58020 Airport  
79010 Akron Fairgrove  
05010 Alba  
13010 Albion  
01010 Alcona  
74030 Algonac  
03030 Allegan  
82020 Allen Park  
70040 Allendale  
29010 Alma  
44020 Almont  
04010 Alpena  
50040 Anchor Bay  
81010 Ann Arbor  
06010 Arenac Eastern  
50050 Armada  
07010 Arvon Twp.  
29020 Ashley  
13050 Athens  
25130 Atherton  
60010 Atlanta  
06020 Au Gres Sims  
02010 AuTrain-Onota  
63070 Avondale  
  
32010 Bad Axe  
43040 Baldwin  
80020 Bangor  
80240 Bangor Twp. (8)  
(Bangor)  
09030 Bangor Twp.  
(Bay City)  
07020 Baraga Twp.  
21090 Bark River Harris  
19100 Bath  
13020 Battle Creek  
09010 Bay City  
37040 Beal City  
51020 Bear Lake  
15010 Beaver Island  
26010 Beaverton  
58030 Bedford  
25240 Beecher  
34080 Belding  
05040 Bellaire  
23010 Bellevue  
25060 Bendle  
25230 Bentley  
11010 Benton Harbor  
10015 Benzie County Central  
63050 Berkley  
34140 Berlin Twp. (3)  
11240 Berrien Springs  
27010 Bessemer City  
21065 Big Bay De Noc  
62470 Big Jackson  
54010 Big Rapids  
73170 Birch Run  
63010 Birmingham  
46040 Blissfield  
63080 Bloomfield Hills  
32250 Bloomfield Twp. (7F)  
(Huron Co.)  
80090 Bloomingdale  
49020 Bois Blanc Pines  
15020 Boyne City  
15030 Boyne Falls  
63180 Brandon  
11210 Brandywine  
29040 Breckenridge  
22030 Breitung Twp.  
73180 Bridgeport-Spaulding  
11340 Bridgman  
47010 Brighton  
17140 Brimley

46050 Britton Macon  
12020 Bronson  
76060 Brown City  
11310 Buchanan  
28035 Buckley  
73080 Buena Vista  
56020 Bullock Creek  
75020 Burr Oak  
02020 Burt Twp.  
78020 Byron  
41040 Byron Center  
  
83010 Cadillac  
41050 Caledonia  
31030 Calumet  
30010 Camden Frontier  
74040 Capac  
25080 Carman-Ainsworth  
55010 Carney Nadeau  
79020 Caro  
73030 Carrollton  
59020 Carson City Crystal  
76070 Carsonville-Pt. Sanilac  
32030 Caseville  
79030 Cass City  
14010 Cassopolis  
41070 Cedar Springs  
50010 Centerline  
05035 Central Lake  
59125 Central Montcalm  
75030 Centreville  
15050 Charlevoix  
23030 Charlotte  
31050 Chassell Twp.  
16015 Cheboygan  
81040 Chelsea  
73110 Chesaning Union  
54025 Chippewa Hills  
50080 Chippewa Valley  
32040 Church  
18010 Clare  
63090 Clarenceville  
63190 Clarkston  
63270 Clawson  
39020 Climax Scotts  
46060 Clinton  
50070 Clintondale  
25150 Clio  
12010 Coldwater  
56030 Coleman  
32260 Colfax Twp. (1F)  
11330 Coloma  
75040 Colon  
38040 Columbia  
39030 Comstock  
41080 Comstock Park  
38080 Concord  
75050 Constantine  
70120 Coopersville  
78100 Corunna  
80040 Covert  
20015 Crawford AuSable  
82230 Crestwood  
76080 Croswell Lexington  
  
33040 Dansville  
25140 Davison  
82030 Dearborn  
82040 Dearborn Heights (7)  
80050 Decatur  
76090 Deckerville  
46070 Deerfield  
08010 Delton-Kellogg  
17050 Detour  
82010 Detroit  
19010 DeWitt  
81050 Dexter  
31100 Dollar Bay-Tamarack City

**Residents**, choose the code for the district where you lived on December 31, 2001. Call your local assessor or treasurer if you do not know your school district name.

**Nonresidents**, enter "10000" in the code box.

14020 Dowagiac Union  
44050 Dryden  
58050 Dundee  
78030 Durand  
  
74050 East China  
50020 East Detroit  
41090 East Grand Rapids  
38090 East Jackson  
15060 East Jordan  
33010 East Lansing  
34340 Easton Twp. (6)  
23050 Eaton Rapids  
11250 Eau Claire  
82250 Ecorse  
14030 Edwardsburg  
05060 Elk Rapids  
05065 Ellsworth  
31070 Elm River Twp.  
49055 Engadine  
21010 Escanaba  
09050 Essexville Hampton  
67020 Ewart  
66045 Ewen-Trout Creek  
40060 Excelsior (1)  
  
68030 Fairview  
63200 Farmington  
18020 Farwell  
03050 Fennville  
25100 Fenton  
63020 Ferndale  
50090 Fitzgerald  
82180 Flat Rock  
25010 Flint  
25120 Flushing  
40020 Forest Area  
41110 Forest Hills  
36015 Forest Park  
19070 Fowler  
47030 Fowlerville  
73190 Frankenmuth  
10025 Frankfort-Elberta  
50100 Fraser  
73200 Freeland  
53030 Freesoil  
62040 Fremont  
61080 Fruitport  
29050 Fulton  
  
39050 Galesburg Augusta  
11160 Galien Twp.  
03440 Ganges (4)  
82050 Garden City  
69020 Gaylord  
25070 Genesee  
72010 Gerrish Higgins  
82290 Gibraltar  
21025 Gladstone  
26040 Gladwin  
45010 Glen Lake  
80110 Gobles  
41120 Godfrey Lee  
41020 Godwin Heights  
25050 Goodrich  
25030 Grand Blanc  
70010 Grand Haven  
23060 Grand Ledge  
41010 Grand Rapids  
41130 Grandville  
62050 Grant  
42030 Grant Twp.  
38050 Grass Lake  
59070 Greenville  
82300 Grosse Ile Twp.  
82055 Grosse Pointe  
39065 Gull Lake  
52040 Gwinn

11670 Hagar Twp. (6)  
35020 Hale  
03100 Hamilton  
82060 Hamtramck  
31010 Hancock  
38100 Hanover Horton  
32060 Harbor Beach  
24020 Harbor Springs  
13070 Harper Creek  
82320 Harper Woods  
18060 Harrison  
64040 Hart  
80120 Hartford  
47060 Hartland  
33060 Haslett  
08030 Hastings  
63130 Hazel Park  
73210 Hemlock  
62060 Hesperia  
82070 Highland Park  
60020 Hillman  
30020 Hillsdale  
70020 Holland  
63210 Holly Area  
33070 Holt  
61120 Holton  
13080 Homer  
03070 Hopkins  
72020 Houghton Lake  
31110 Houghton-Portage  
47070 Howell  
46080 Hudson  
70190 Hudsonville  
82340 Huron  
63220 Huron Valley  
  
58070 Ida  
44060 Imlay City  
82080 Inkster  
16050 Inland Lakes  
34010 Ionia  
34360 Ionia Twp. (2)  
22010 Iron Mountain  
27020 Ironwood  
52180 Ishpeming  
29060 Ithaca  
  
38170 Jackson  
58080 Jefferson Schools-Monroe Co.  
70175 Jenison  
69030 Johannesburg-Lewiston  
30030 Jonesville  
  
39010 Kalamazoo  
51045 Kaleva Norman-Dickson  
40040 Kalkaska  
25110 Kearsley  
41140 Kelloggsville  
41145 Kenowa Hills  
41150 Kent City  
41160 Kentwood  
28090 Kingsley  
79080 Kingston  
  
50140 L'Anse Creuse  
07040 L'Anse Area  
78040 Laingsburg  
57020 Lake City  
25200 Lake Fenton  
31130 Lake Linden Hubbell  
63230 Lake Orion  
32050 Laker Schools  
50120 Lakeshore  
(St. Clair Shores)  
11030 Lakeshore  
(Stevensville, Berrien Co.)  
59090 Lakeview (Lakeview)  
13090 Lakeview (Battle Creek)

50130	Lakeview (St. Clair Shores)	78060	Morrice	71060	Posen	48040	Tahquamenon
25280	Lakeville	50160	Mt. Clemens	23090	Pottersville	35030	Tawas
34090	Lakewood	25040	Mt. Morris	52100	Powell Twp.	82150	Taylor
63280	Lamphere	37010	Mt. Pleasant			46140	Tecumseh
33020	Lansing	02070	Munising	12040	Quincy	13130	Tekonsha
44010	Lapeer	61010	Muskegon	21060	Rapid River	08050	Thornapple-Kellogg
80130	Lawrence	61020	Muskegon Heights	61210	Ravenna	75080	Three Rivers
80140	Lawton			30070	Reading	28010	Traverse City
45020	Leland	38130	Napoleon	82110	Redford Union	82155	Trenton
49040	Les Cheneaux	52090	Negaunee	67060	Reed City	59080	Tri County (Howard City)
33100	Leslie	11200	New Buffalo	79110	Reese	63150	Troy
81070	Lincoln	50170	New Haven	61220	Reeths Puffer		
82090	Lincoln Park	78070	New Lothrop	52110	Republic Michigamme	32170	Ubly
25250	Linden	62070	Newaygo	50180	Richmond	13135	Union City
30040	Litchfield	52015	Nice (Ishpeming) N.I.C.E.	82120	River Rouge	79145	Unionville Sebewaing
24030	Littlefield	11300	Niles	11033	River Valley	50210	Utica
82095	Livonia	30050	North Adams - Jerome	82400	Riverview		
41170	Lowell	44090	North Branch	63260	Rochester	82430	Van Buren
53040	Ludington	55115	North Central	41210	Rockford	50220	Van Dyke
		22045	North Dickinson Co.	71080	Rogers City Area	69040	Vanderbilt
49110	Mackinac Island	32080	North Huron	50190	Romeo	38020	Vandercook Lake
16070	Mackinaw City	61230	North Muskegon	82130	Romulus	79150	Vassar
46090	Madison (Adrian)	45040	Northport	50030	Roseville	32650	Verona Twp. (1F)
63140	Madison (Madison Hts.)	41025	Northview	23590	Roxand Twp. (12)	59150	Vestaburg
05070	Mancelona	82390	Northville	63040	Royal Oak	39170	Vicksburg
81080	Manchester	38140	Northwest	17110	Rudyard		
51070	Manistee	22025	Norway Vulcan			27070	Wakefield Twp.
77010	Manistique	75100	Nottawa	73010	Saginaw City	30080	Waldron
83060	Manton	63100	Novi	73040	Saginaw Twp.	64090	Walkerville
23065	Maple Valley			81120	Saline	63290	Walled Lake
14050	Marcellus	63250	Oak Park	46130	Sand Creek	50230	Warren
27060	Marenisco	61065	Oakridge	76210	Sandusky	50240	Warren Woods
67050	Marion	33170	Okemos	34120	Saranac	63300	Waterford
13095	Mar Lee	23080	Olivet	03080	Saugatuck	27080	Watersmeet Twp.
76140	Marlette	71050	Onaway	17010	Sault Ste. Marie	11320	Watervliet
52170	Marquette City	23490	Oneida Twp. (3)	39160	Schoolcraft	33215	Waverly
13110	Marshall	51060	Onkama		(Kalamazoo Co.)	03040	Wayland Union
03060	Martin	46110	Onsted	64080	Shelby	82160	Wayne-Westland
74100	Marysville	66050	Ontonagon	37060	Shepherd	33220	Webberville
33130	Mason	61190	Orchard View	32610	Sigel Twp.-Adams (3)	52160	Wells Twp.
58090	Mason (Erie)	35010	Oscoda		(Bad Axe)	63160	West Bloomfield
53010	Mason County Central	03020	Otsego	32620	Sigel Twp. (4)	65045	West Branch-Rose City
	(Scottville)	19120	Ovid Elsie	32630	Sigel Twp. (6)	36025	West Iron County
53020	Mason County Eastern	32090	Owendale Gagetown	11830	Sodus Twp. (5)	70070	West Ottawa
	(Custer)	78110	Owosso	80010	South Haven	38010	Western
80150	Mattawan	63110	Oxford	50200	South Lake	82240	Westwood
79090	Mayville			63240	South Lyon	25210	Westwood Heights
57030	McBain	34040	Palo	82140	South Redford	62090	White Cloud
82045	Melvindale Allen Park	39130	Parchment	63060	Southfield	75070	White Pigeon
74120	Memphis	80160	Paw Paw	82405	Southgate	66070	White Pine
75060	Mendon	76180	Peck	41240	Sparta	17160	Whitefish
55100	Menominee	24040	Pellston	70300	Spring Lake	58110	Whiteford
56050	Meridian	13120	Pennfield	38150	Springport	61240	Whitehall
73230	Merrill	64070	Pentwater	73240	St. Charles	81140	Whitmore Lake
83070	Mesick	78080	Perry	49010	St. Ignace City	35040	Whittemore Prescott
38120	Michigan Center	24070	Petoskey	19140	St. Johns	33230	Williamston
21135	Mid Peninsula	19125	Pewamo-Westphalia	11020	St. Joseph	81150	Willow Run
56010	Midland	17090	Pickford	29100	St. Louis	16100	Wolverine
81100	Milan	47080	Pinckney	06050	Standish - Sterling	82365	Woodhaven
79100	Millington	09090	Pinconning	31140	Stanton Twp.	82170	Wyandotte
68010	Mio Au Sable	67055	Pine River	55120	Stephenson	41026	Wyoming
61060	Mona Shores	30060	Pittsford	33200	Stockbridge		
58010	Monroe	03010	Plainwell	75010	Sturgis	74130	Yale
59045	Montabella	82100	Plymouth Canton	58100	Summerfield	81020	Ypsilanti
61180	Montague	63030	Pontiac	02080	Superior Central		
25260	Montrose	32130	Port Hope	45050	Suttons Bay	70350	Zeeland
49070	Moran Twp.	74010	Port Huron	73255	Swan Valley		
46100	Morenci	39140	Portage	25180	Swartz Creek		
54040	Morley Stanwood	34110	Portland				

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